

[CHAPTER 610.]

JOINT RESOLUTION

June 18, 1934.

[H.J. Res. 370.]

[Pub. Res., No. 40.]

To protect the revenue by regulation of the traffic in containers of distilled spirits:

Traffic in containers
of distilled spirits.Regulation of, au-
thorized.Requirements of
manufacturers, per-
sons dealing in, etc.,
containers.

Penalty provisions.

Requirements im-
posed to be additional.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever in his judgment such action is necessary to protect the revenue, the Secretary of the Treasury is authorized, by the regulations prescribed by him, and permits issued thereunder if required by him (1) to regulate the size, branding, marking, sale, resale, possession, use, and re-use of containers (of a capacity of less than five wine-gallons) designed or intended for use for the sale at retail of distilled spirits (within the meaning of such term as it is used in title II of the Liquor Taxing Act of 1934) for other than industrial use, and (2) to require, of persons manufacturing, dealing in, or using any such containers, the submission to such inspection, the keeping of such records, and the filing of such reports as may be deemed by him reasonably necessary in connection therewith. Whoever willfully violates the provisions of any regulation prescribed, or the terms or conditions of any permit issued, pursuant to the authorization contained in this joint resolution, and any officer, director, or agent of any corporation who knowingly participates in such violation, shall, upon conviction, be fined not more than \$1,000 or be imprisoned for not more than two years, or both; and, notwithstanding any criminal conviction, the containers involved in such violation shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for forfeitures, seizures, and condemnations for violations of the internal-revenue laws, and any such containers so seized and condemned shall be destroyed and not sold. Any requirements imposed under this joint resolution shall be in addition to any other requirements imposed by, or pursuant to, existing law, and shall apply as well to persons not liable for tax under the internal-revenue laws as to persons so liable.

Approved, June 18, 1934.

[CHAPTER 611.]

JOINT RESOLUTION

June 18, 1934.

[H.J. Res., 373.]

[Pub. Res., No. 41.]

To protect the revenue by requiring information concerning the disposition of substances used in the manufacture of distilled spirits.

Distilled spirits, sub-
stances used in manu-
facture of.Return showing dis-
position to be filed.Information to be
contained.

Penalty provisions.

Definitions.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That every person disposing of any substance of the character used in the manufacture of distilled spirits shall, when required by the Commissioner, render a correct return in such form and manner as the Commissioner, with the approval of the Secretary of the Treasury, may by rules and regulations prescribe, showing the names and addresses of the persons to whom such disposition was made, with such details, as to the quantity so disposed of or other information which the Commissioner may require as to each such disposition, as will enable the Commissioner to determine whether all taxes due with respect to any distilled spirits manufactured from such substances have been paid. Any person who willfully violates any provision hereof, or of any such rules or regulations, and any officer, director, or agent of any such person who knowingly participates in such violation, shall upon conviction be fined not more than \$500 or be imprisoned for not more than one year, or both. As used in this joint resolution (a) the term "distilled spirits" has the same meaning as that in

which it is used in title II of the Liquor Taxing Act of 1934; (b) the term "person" includes individuals, corporations, partnerships, associations, trusts, and other incorporated and unincorporated organizations; (c) "Commissioner" means the Commissioner of Internal Revenue; and (d) the term "substance of the character used in the manufacture of distilled spirits" includes, but not by way of limitation, molasses, corn sugar, cane sugar, and malt sugar.

Approved, June 18, 1934.

[CHAPTER 648.]

AN ACT

Making appropriations to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1934, and prior fiscal years, to provide supplemental general and emergency appropriations for the fiscal years ending June 30, 1934, and June 30, 1935, and for other purposes.

June 19, 1934.

[H. R. 9830.]

[Public, No. 412.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, to supply deficiencies in certain appropriations for the fiscal year ending June 30, 1934, and prior fiscal years, to provide supplemental general and emergency appropriations for the fiscal years ending June 30, 1934, and June 30, 1935, and for other purposes, namely:

Emergency Approp-
riation Act, fiscal year
1935.

TITLE I—GENERAL APPROPRIATIONS

General appropria-
tions.

LEGISLATIVE ESTABLISHMENT

Legislative.

SENATE

Senate.

To pay to Eula W. Kendrick, widow of Honorable John B. Kendrick, late a Senator from the State of Wyoming, \$8,500.

John B. Kendrick.
Pay to widow.

To pay to Augusta M. Dale, widow of Honorable Porter H. Dale, late a Senator from the State of Vermont, \$8,500.

Porter H. Dale.
Pay to widow.

For expenses of inquiries and investigations ordered by the Senate, including compensation to stenographers of committees, at such rate as may be fixed by the Committee to Audit and Control the Contingent Expenses of the Senate, but not exceeding 25 cents per hundred words, fiscal year 1935, \$100,000: *Provided*, That no part of this appropriation shall be expended for services, personal, professional, or otherwise, in excess of the rate of \$3,600 per annum: *Provided further*, That no part of this appropriation shall be expended for per diem and subsistence expenses except in accordance with the provisions of the Subsistence Expense Act of 1926, approved June 3, 1926, as amended.

Inquiries and inves-
tigations, expenses.

Prorisos.
Restriction on pay-
ments for services.

Per diem and subsist-
ence expenses.
Vol. 44, p. 688.

The unobligated balance of the appropriation for expenses of inquiries and investigations ordered by the Senate, contingent fund of the Senate, for the fiscal year 1934, is reappropriated and made available for the fiscal year 1935.

Balance reappropri-
ated.
Vol. 47, p. 1354.

For miscellaneous items, exclusive of labor, for the following fiscal years:

For 1933, \$14,305.35;

For 1934, \$50,000.00.

Miscellaneous items.

The unobligated balance of the appropriation for folding speeches and pamphlets, at a rate not exceeding \$1 per thousand, for the fiscal year 1934, is reappropriated and made available for the fiscal year 1935.

Folding speeches, etc.
Balance reappropri-
ated.
Vol. 47, p. 1354.